



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid  
50 West Town Street, Suite 400  
Columbus, Ohio 43215

RE: Ali R. Khaksarfard, D.D.S. NPI: 1245321827  
Program Year 2017: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Ali R. Khaksarfard's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. The Provider is responsible for compliance with the MPIP requirements. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

1. We obtained encounters using the Quality Decision Support System (QDSS) and compared them to the Medicaid encounters reported on the Provider's Enrollment summary, submitted at the time of attestation, in the MPIP system for the 2017 patient volume period.

We found that the Medicaid encounters reported in QDSS were more than those reported on the 2017 MPIP.

2. We obtained the encounters during the patient volume attestation period from the Provider. We scanned the list and found no duplicate encounters. We also found that it included multiple payer sources.

We recalculated the Medicaid patient volume and confirmed that the Provider met the 30 percent patient volume requirement.

3. We compared the system generated dashboard to the applicable criteria and to the Meaningful Use Objectives Summary and Meaningful Use Clinical Quality Measure Summary.

We found all reported objectives on the dashboard met the applicable criteria. We also found the minimum clinical quality measures were met.

We noted no variances greater than 10 percent between these reports.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with the requirements of the Medicaid Promoting Interoperability Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Ali R. Khaksarfard, D.D.S.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the ODM, and is not intended to be, and should not be used by anyone other than the specified party.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 17, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**ALI KHAKSARFARD**

**MADISON COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 9/1/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)